

FIG. 1

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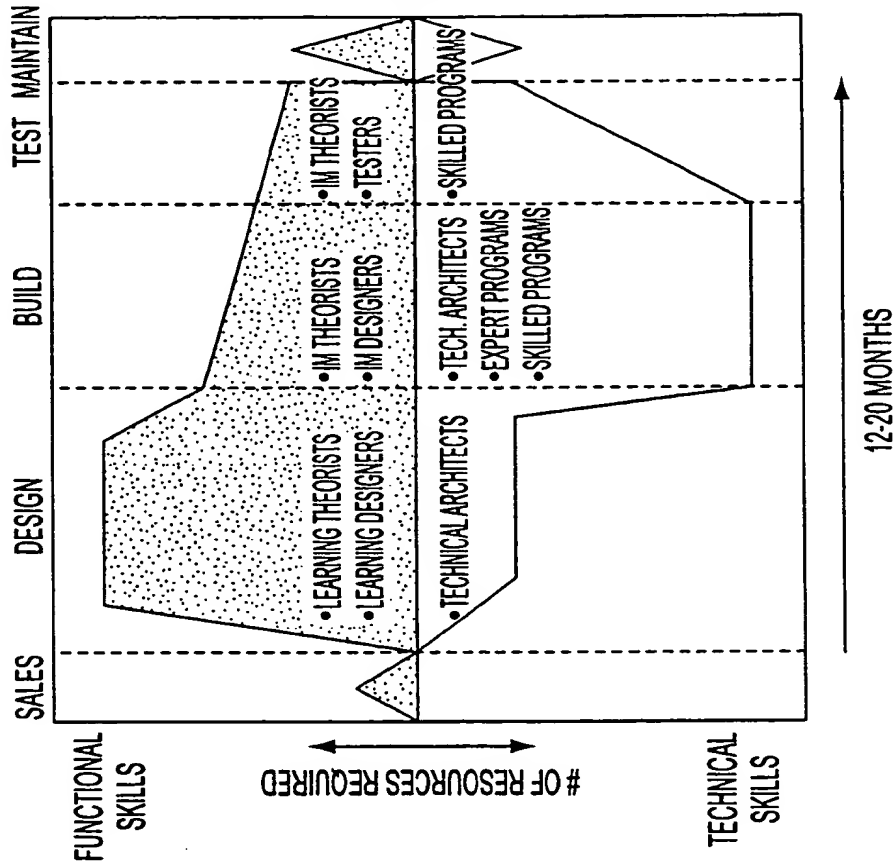


FIG. 3

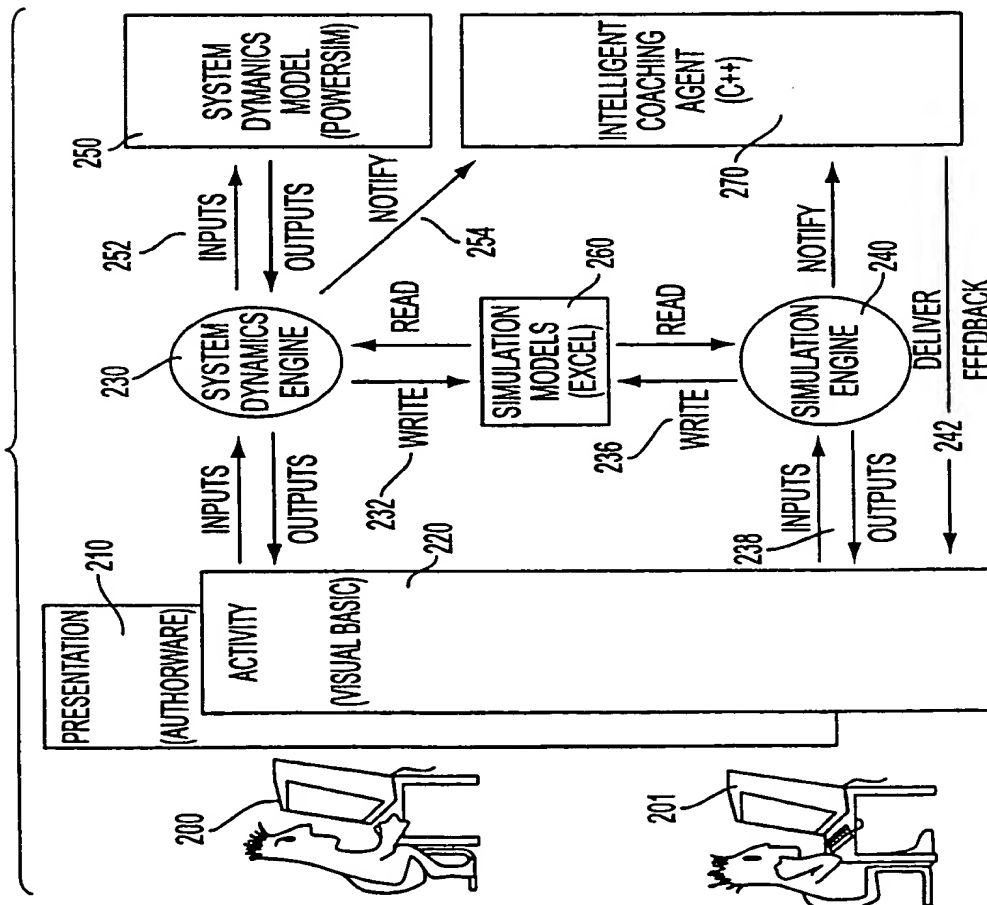


FIG. 2

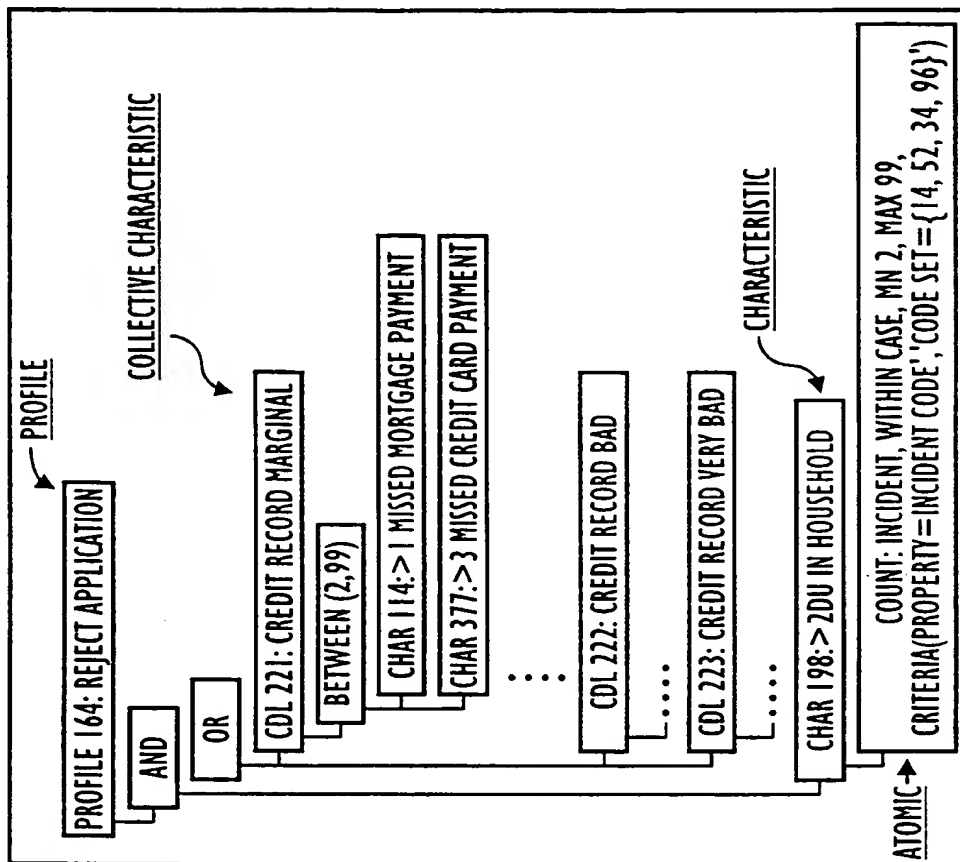


FIG. 5

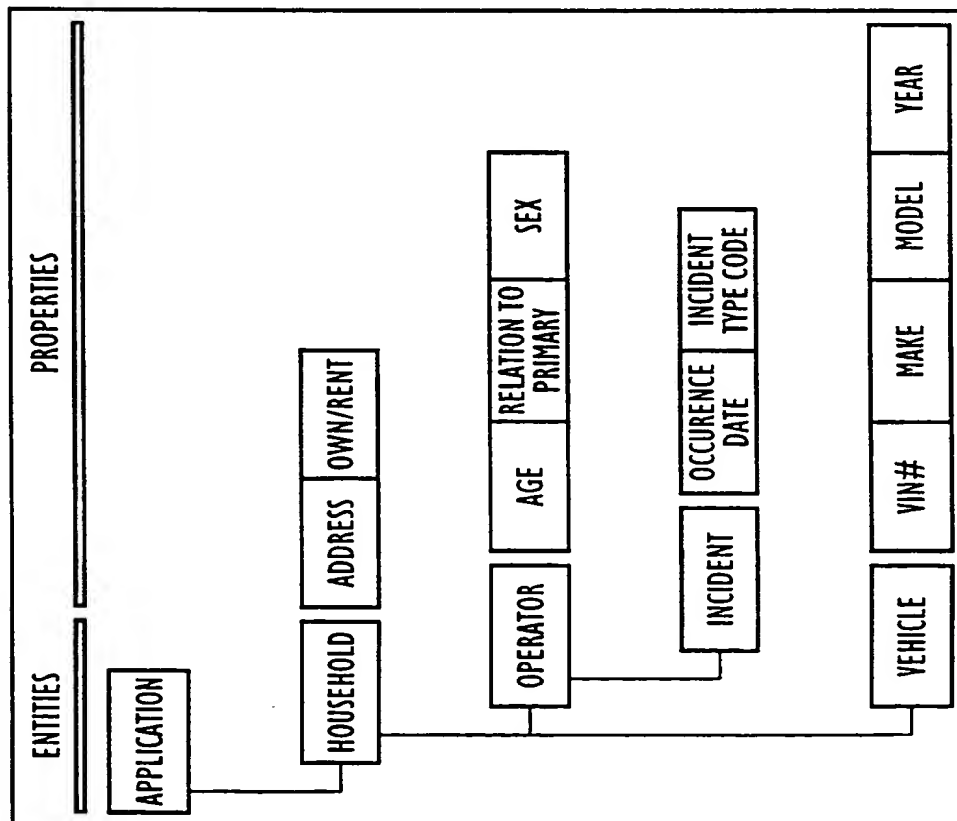


FIG. 4

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RECORD TRANSACTIONS

JOURNALIZE

PREPARE FOR MEETING

REVIEW EACH INVOICE AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL

ASSETS	LIABILITIES & EQUITY	REVENUES	EXPENSES
510 COST OF GOODS SOLD			
510 DIRECT MATERIAL VARIANCE			
515 CASH DISCOUNTS EARNED			
571 IMPUTED INTEREST EXPENSE			
580 OTHER FINANCIAL CHARGES			
970 INTEREST EXPENSE			
980 US FEDERAL INCOME TAXES			
8100 SALARIES AND WAGES EXPENSE			
8220 PAYROLL ALLOWANCES			
8300 EMPLOYEE BENEFITS			

DATE: 1/1/02

DESCRIPTION: START-UP INVESTMENT IN E-BIKES FROM E-CORPORATE RECEIVED IN CASH

AMOUNT: \$210,000.00

TOTAL: \$210,000.00

107 Z

BACK

NEXT

DATE: 1/1/02

DEBIT

1

JOURNAL: Y1

DR

CR

DATE: 1/1/02

CREDIT

EXIT

TIME

GLOSSARY

HOW MANY

ASSIGNMENT

TEAM

ACCOUNTING CONCEPTS

ASSIGNMENT

TEAM

ACCOUNTING CONCEPTS

FIG. 7

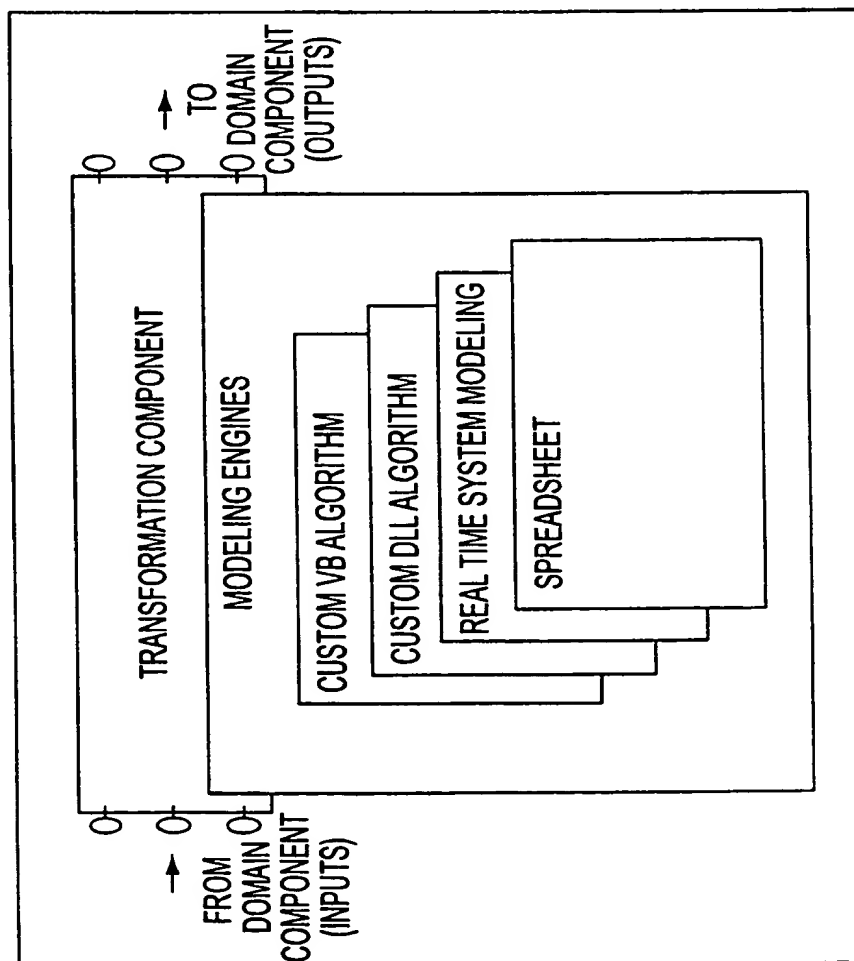


FIG. 6

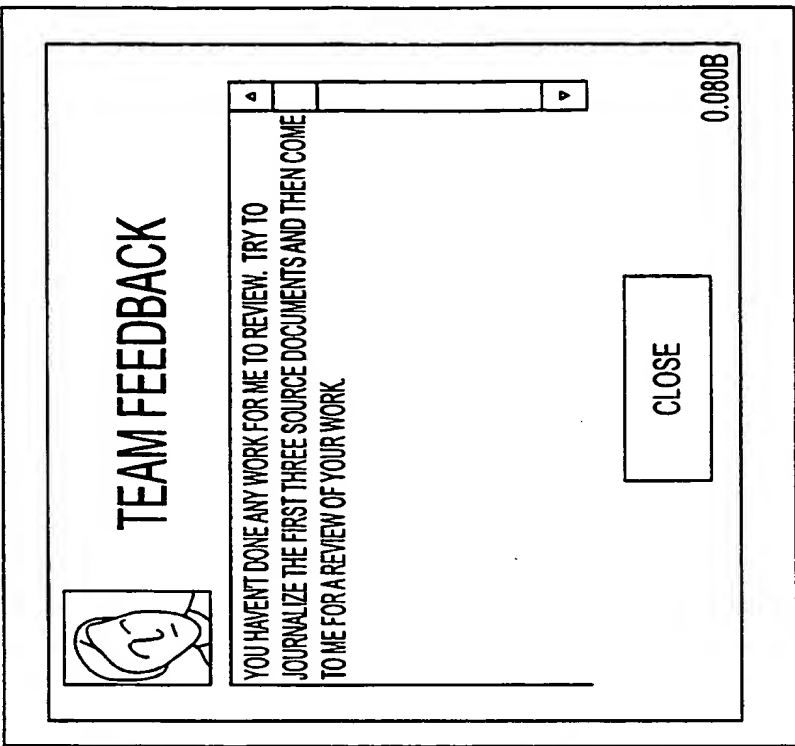


FIG. 9

8
G.
F

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REVIEW EACH INVOICE, AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL.

Blue Chip Securities
SETTLEMENT INVOICE

DATE: 01/02 INV#: 6578-31

DESCRIPTION: \$150,000.00 GOVERNMENT BONDS \$150,000.00

NOTE FROM MANAGEMENT: WE WON'T USE THE ENTIRE \$210,000.00 WE GOT FROM CORPORATE THIS MONTH, SO WE PURCHASED THESE BONDS SO WE CAN EARN SOME INTEREST.

TOTAL: \$150,000.00

ASSETS

LIABILITIES & EQUITY

REVENUES

EXPENSES

379	PAYROLL TAXES ACCRUED
380	EMPLOYEE BENEFIT COST ACCRUED
381	OTHER TAXES ACCRUED
391	ACCRUED EXPENSES
401	DEFERRED INCOME
419	RESERVE FOR SUNDRY LOSSES
421	RESERVE FOR REPLACEMENT
462	FOREIGN CURRENCY TRANSLATION ADJ
471	PAID-IN CAPITAL
481	RETAINED EARNINGS 1/1

2 OF 22

BACK NEXT

DATE	ENT.#	ACCOUNTS	JOURNAL-Y1	DR	CR
1/31	2	30	ACCOUNTS RECEIVABLE	\$150,000.00	
		10	CASH		\$150,000.00

FIG. 11

REVIEW EACH INVOICE, AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL.

E BIKES

INTERNAL DOCUMENT

DATE: 01/02

DESCRIPTION: START-UP INVESTMENT IN E-BIKES FROM E-CORPORATE RECEIVED IN CASH \$210,000.00

TOTAL: \$210,000.00

ASSETS

LIABILITIES & EQUITY

REVENUES

EXPENSES

510	COST OF GOODS SOLD
513	DIRECT MATERIAL VARIANCE
515	CASH DISCOUNTS EARNED
571	IMPUTED INTEREST EXPENSE
580	OTHER FINANCIAL CHARGES
970	INTEREST EXPENSE
980	US FEDERAL INCOME TAXES
8100	SALARIES AND WAGES EXPENSE
8200	PAYROLL ALLOWANCES
8300	EMPLOYEE BENEFITS


1 OF 22

BACK NEXT

DATE	ENT.#	ACCOUNTS	JOURNAL-Y1	DR	CR
1/31	1	471	PAID IN CAPITAL	\$210,000.00	
		10	CASH		\$210,000.00

FIG. 10

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TEAM FEEDBACK

0.080B

IN LOOKING AT YOUR FIRST THREE JOURNAL ENTRIES:

- SOURCE DOCUMENT 1 IS JOURNALIZED INCORRECTLY. CONSIDER WHAT ACCOUNTS ARE AFFECTED WHEN CASH IS RECEIVED BY THE BUSINESS.
- YOU HAVE INCORRECTLY JOURNALIZED SOURCE DOCUMENT 2. TAKE ANOTHER LOOK AT THE TRANSACTION DETAILS.
- YOU HAVE CORRECTLY RECOGNIZED SOURCE DOCUMENT 3 AS AN EXPENSE. HOWEVER, YOU NEED TO SELECT A DIFFERENT EXPENSE ACCOUNT FOR YOUR ENTRY.

CLOSE

FIG. 13

REVIEW EACH INVOICE, AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL.

BELL PHONE COMPANY

PAID IN CASH

ACCOUNT NUMBER: 001362
 INVOICE NUMBER: 5438169
 INVOICE DATE: 01/24
 AMOUNT DUE: \$700.00

PLEASE DETACH AND RETURN THIS
 PORTION WITH YOUR PAYMENT

SUMMARY OF CHARGES

PHONE BILL: \$680.37
 TAX: \$39.63
 TOTAL AMOUNT DUE: \$700.00

ASSETS	LIABILITIES & EQUITY	REVENUES	EXPENSES
379	PAYROLL TAXES ACCRUED		
380	EMPLOYEE BENEFIT COST ACCRUED		
381	OTHER TAXES ACCRUED		
391	ACCRUED EXPENSES		
401	DEFERRED INCOME		
419	RESERVE FOR SUNDRY LOSSES		
421	RESERVE FOR REPLACEMENT		
462	FOREIGN CURRENCY TRANSLATION ADJ		
471	PAID-IN CAPITAL		
481	RETAINED EARNINGS 1/1		

BACK

3 OF 22

NEXT

DATE	ENT.#	ACCOUNTS	JOURNAL-Y1	DR	CR
1/31	3	8506 UTILITIES EXPENSE		\$700.00	
		10 CASH			\$700.00

FIG. 12

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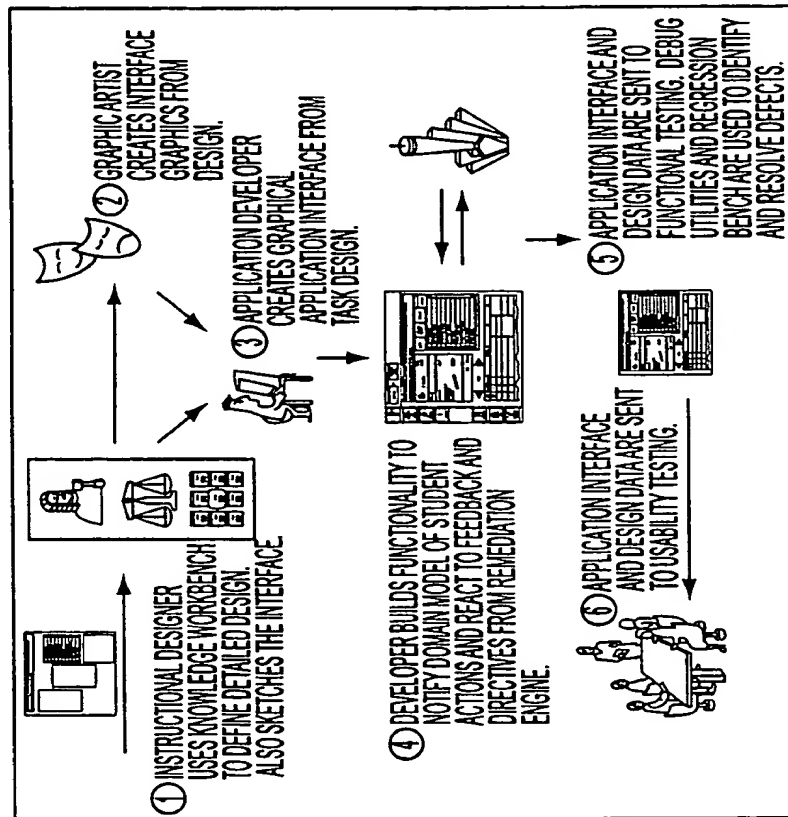


FIG. 15

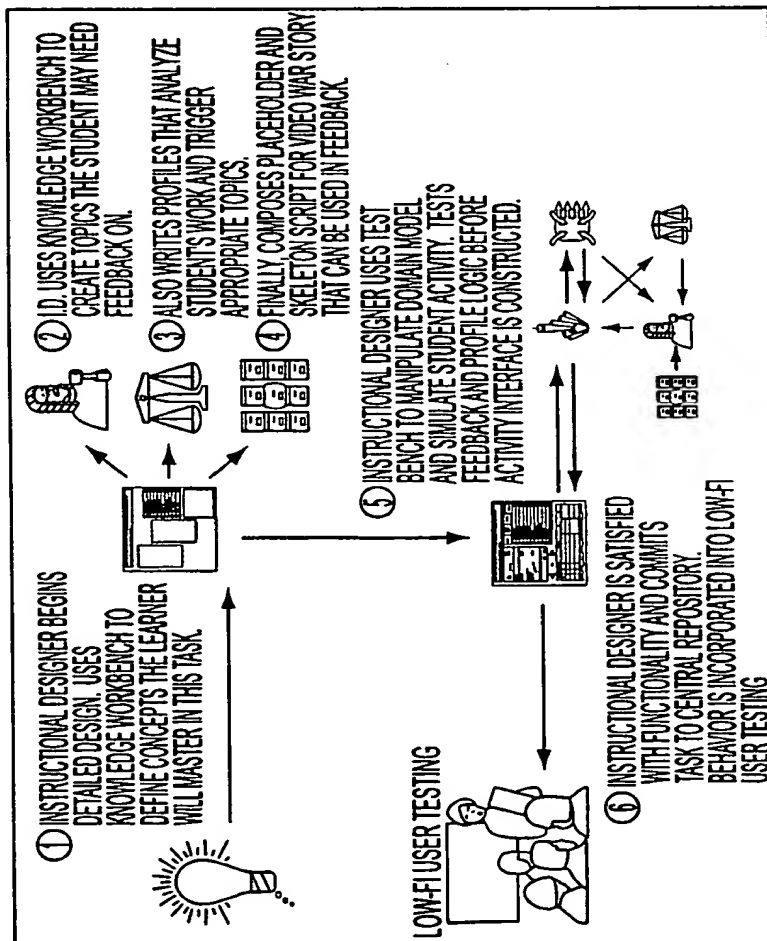


FIG. 14

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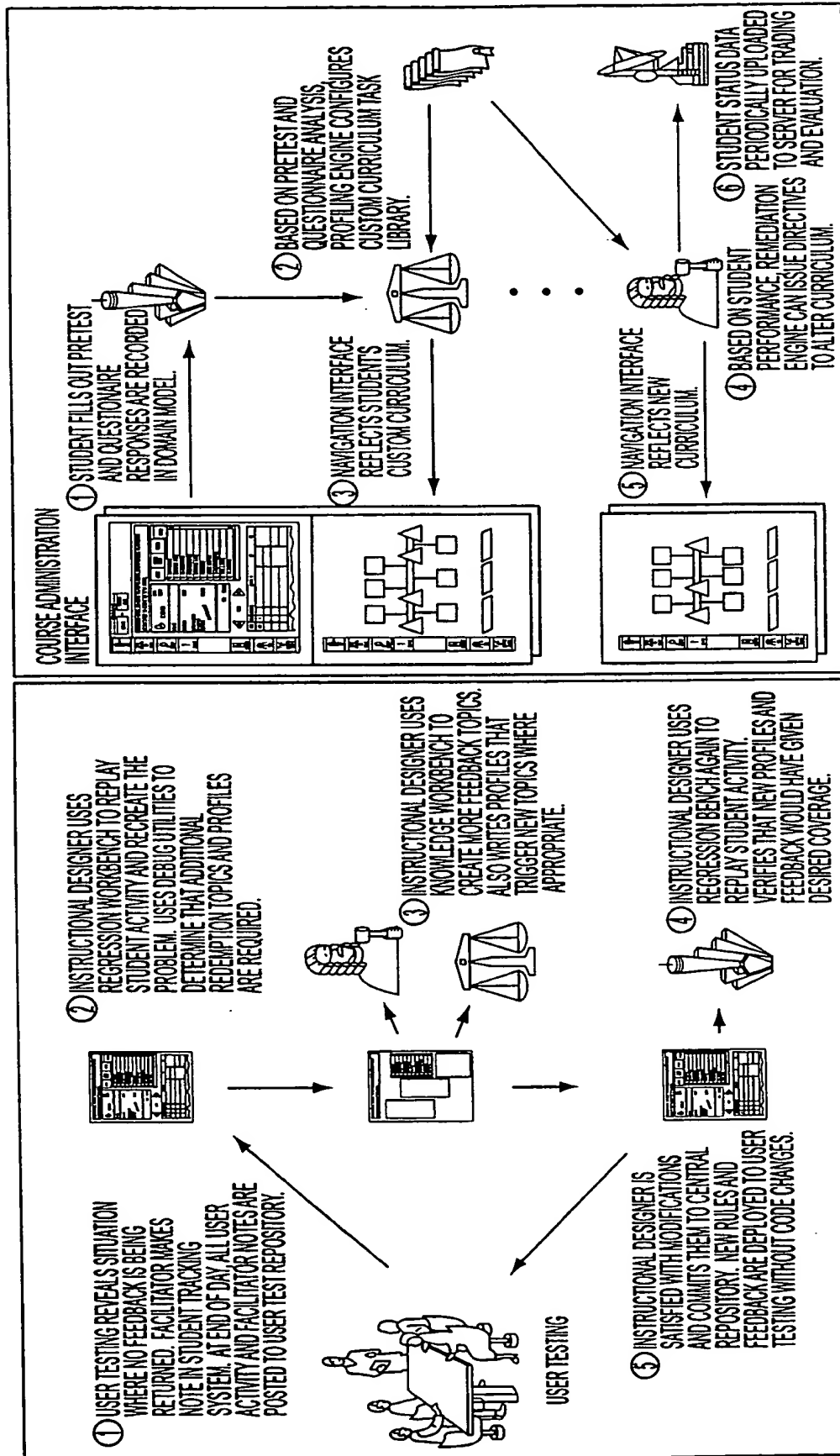


FIG. 16

FIG. 17

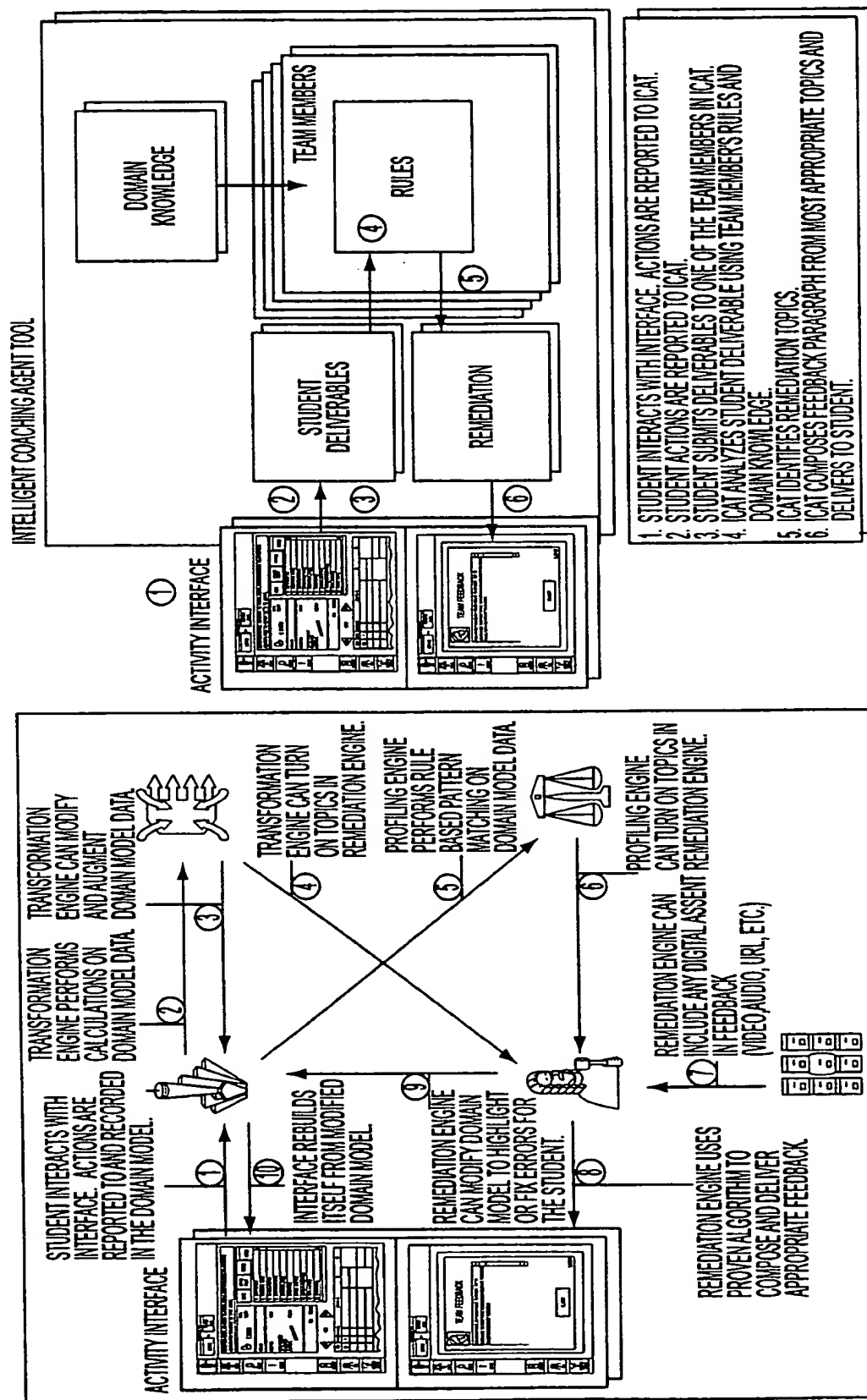


FIG. 18

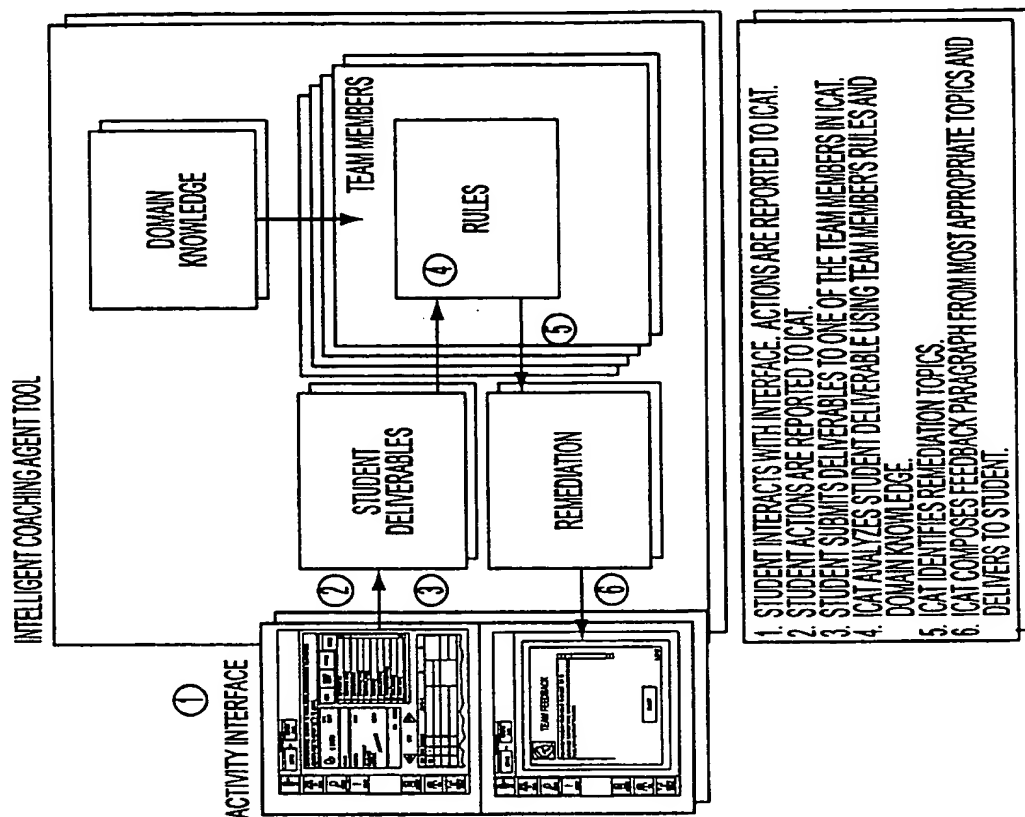


FIG. 19

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#1 GET CONTROL ID

6400 INSURANCE EXPENSE=ID#1202

CREDIT FIELD>IDR302Z

#2 MAKE MAPPING

ID#1202 MAPPED TO TARGET IDR302Z

FIG. 21

REVIEW EACH INVOICE AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL.							
COUNTRY-WIDE INSURANCE BILLING DATE 7/13 ACCT.# 0793 INV.# 793-237							
ITEM	DESCRIPTION OF SERVICES	DATES OF SERVICES	AMOUNT DUE	ASSETS	LIABILITIES & EQUITY	REVENUES	EXPENSES
1	BUSINESS INSURANCE	JANUARY FEBRUARY MARCH	\$100.00 \$100.00 \$100.00				
PAID IN CASH							
PLEASE PRINT THIS AMOUNT DATE DUE				\$300.00			
← BACK		12 OF 22	NEXT →				
JOURNAL - Y1							
DATE	ENT#	ACCOUNTS	DR	CR			
7/13	12	PREPAID INSURANCE	\$200.00				
		COUNTRY-WIDE INSURANCE		\$200.00			
		CASH		\$300.00			

FIG. 20

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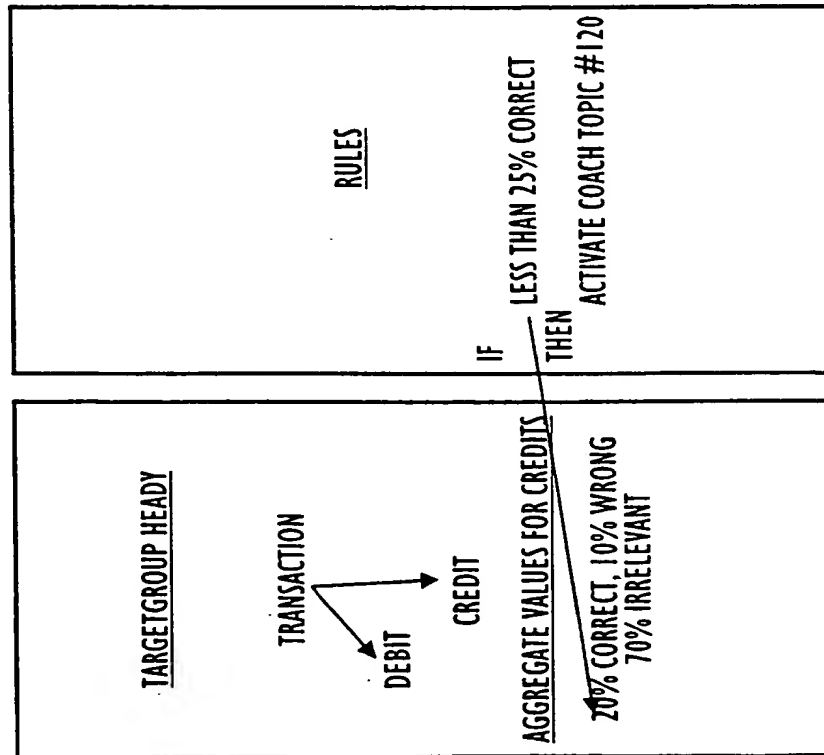


FIG. 22

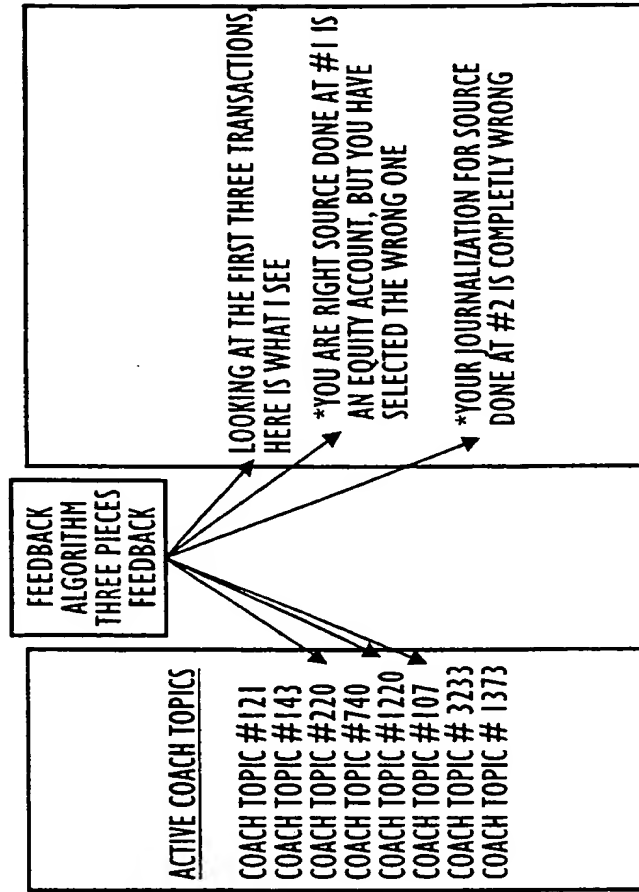
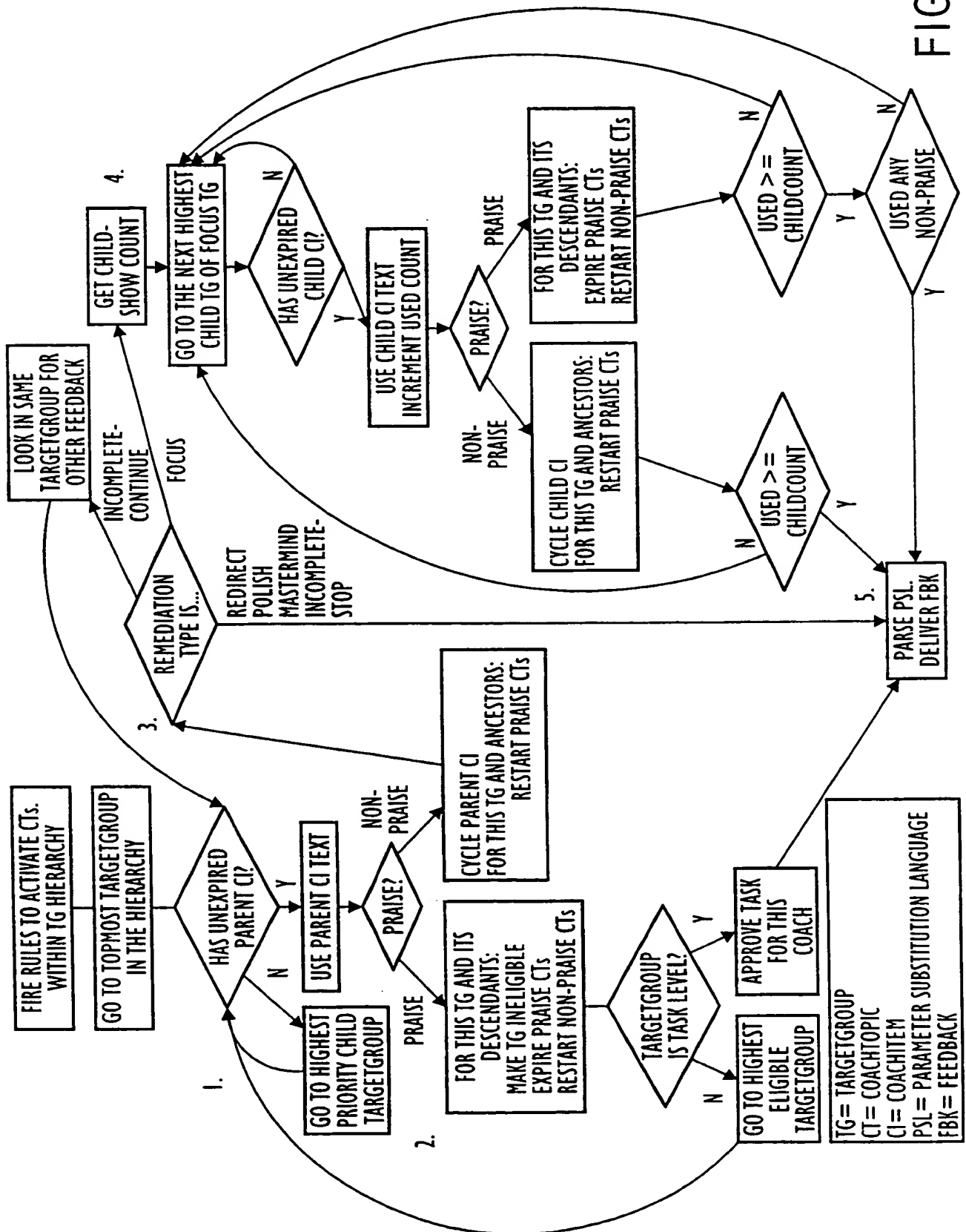


FIG. 23

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FIG. 24



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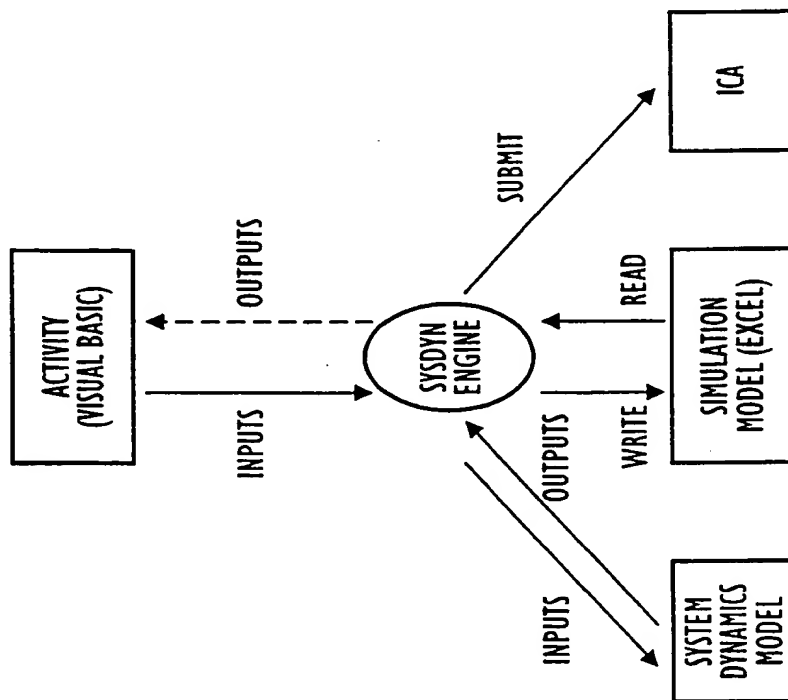


FIG. 27

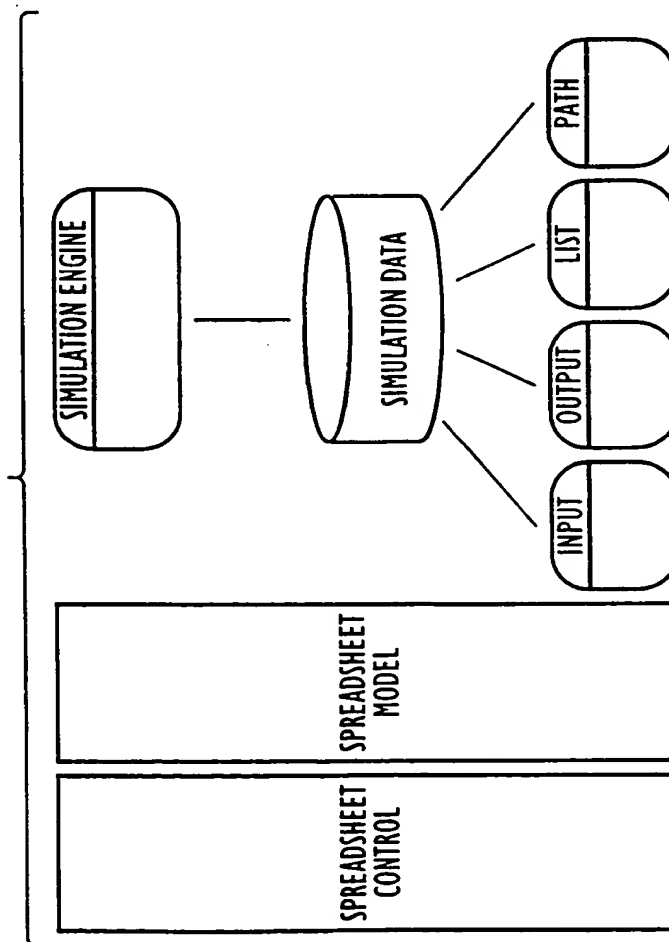


FIG. 25

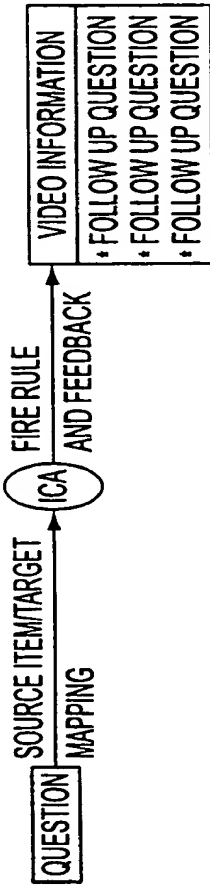


FIG. 28

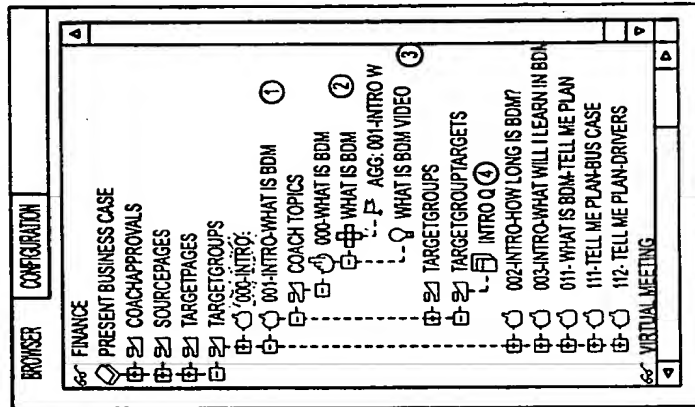


FIG. 29

THE LIST	A	B	C	D	E	F	G
13	QUESTION 3						
14	A	IN A HARDWARE STORE YOU CAN FIND THESE PRODUCTS:					
15		HAMMER			\$13.00		
16		SAW			\$15.00		
17		SCREWDRIVER			\$7.00		
18		CHISEL			\$4.00		
19		PAUL			\$12.50		
20		SANDPAPER			\$0.50		
21		SELECT THE MAXIMUM NUMBER OF PRODUCTS SO THAT THE TOTAL IS CLOSEST TO \$20.00					
22							
23		DESCRIPTION					
24	-MY LIST-1211	\$7.00	SCREWDRIVER				
25	-MY LIST-1213	\$12.50	PAUL				
26	-MY LIST-1214	\$0.50	SANDPAPER				
27							
28							
29							
30							

FIG. 26

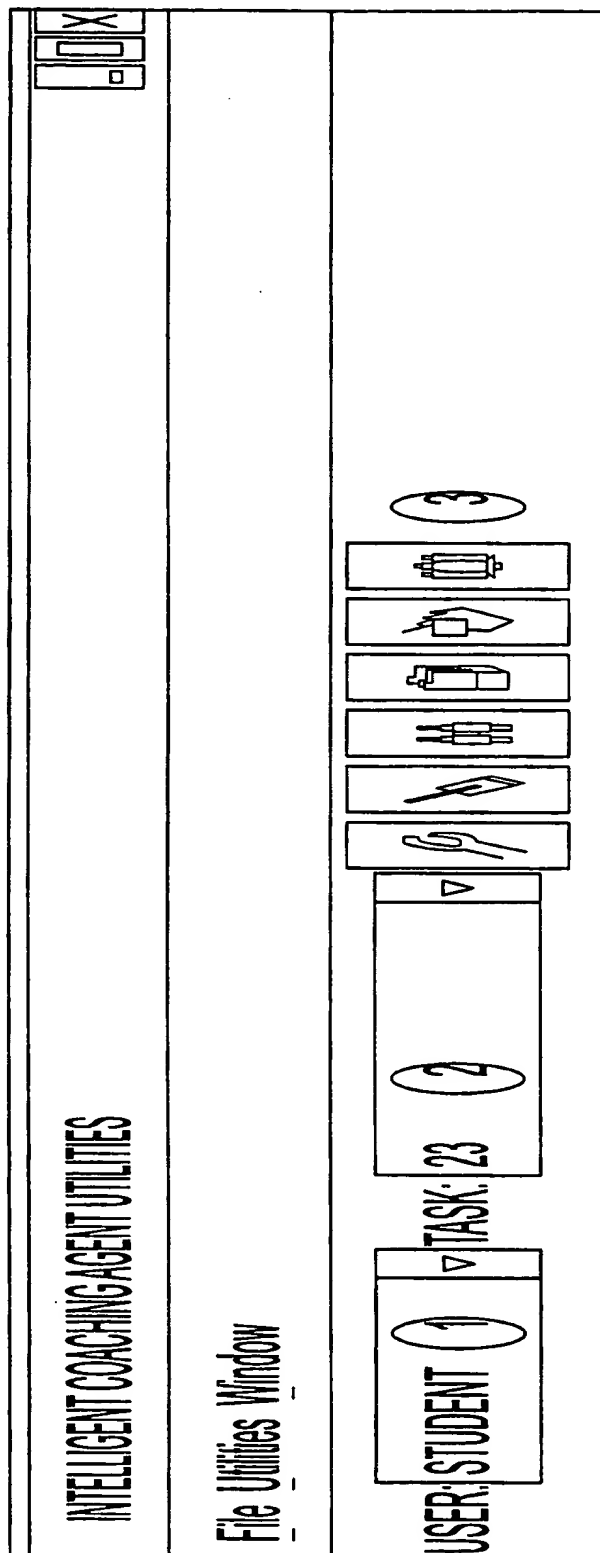


FIG. 30